

Message Text

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PAGE 01 STATE 143849
ORIGIN EB-07

INFO OCT-01 EUR-12 ISO-00 L-03 NSC-05 SS-15 CAB-02
CIAE-00 COME-00 DODE-00 DOTE-00 INR-07 NSAE-00
EPG-02 FAA-00 /054 R

DRAFTED BY EB/AN:WARILEY:VLV
APPROVED BY EB/AN:RABROWN
EUR/EE - SFROMOWITZ
CAB - MPETT

-----032116 212229Z /70
R 211902Z JUN 77
FM SECSTATE WASHDC
TO AMEMBASSY PRAGUE

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E.O. 11652: N/A

TAGS: EAIR, CZ

SUBJECT: GOC TAXATION OF PAN AM EMPLOYEES

REF: (A) PRAGUE 1654; (B) PRAGUE 1572

1. DEPT DISCUSSED CZECH TAX SITUATION WITH PAN AM AND
INQUIRED OF INTERNAL REVENUE SERVICE THE TAX LIABILITY OF
FOREIGN AIRLINE EMPLOYEES IN UNITED STATES. ACCORDING TO
IRS, FOREIGN AIRLINE EMPLOYEES IN US FOR MORE THAN 90 DAYS
ARE SUBJECT TO FEDERAL INCOME TAX. EMPLOYER MUST WITHHOLD
TAX OR FILE ESTIMATED TAX WITH IRS.

2. ON BASIS OF OUR INFORMAL INQUIRY, IRS WAS UNABLE TO
DISCLOSE WHETHER CSA EMPLOYEES ARE ACTUALLY PAYING US
FEDERAL INCOME TAX ALTHOUGH IN ABSENCE OF TREATY PROVIDING
FOR EXEMPTION, THEY APPEAR LIABLE FOR SUCH TAXES.

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3. BEFORE FOLLOWING UP WITH IRS ON THIS MATTER, WE ARE
INCLINED TO AWAIT OUTCOME OF CZECH FINANCE MINISTRY STUDY
(REF A) UNLESS EMBASSY PERCEIVES AN ADVANTAGE IN PURSUING
MATTER AT THIS TIME. VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES, LABOR FORCE, AIRLINES
Control Number: n/a
Copy: SINGLE
Sent Date: 21-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE143849
Document Source: CORE
Document Unique ID: 00
Drafter: WARILEY:VLV
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770221-1164
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770634/aaaabebd.tel
Line Count: 60
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: e03f6479-c288-dd11-92da-001cc4696bcc
Office: ORIGIN EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 77 PRAGUE 1654, 77 PRAGUE 1572
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 14-Jan-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2080235
Secure: OPEN
Status: NATIVE
Subject: GOC TAXATION OF PAN AM EMPLOYEES
TAGS: EAIR, CZ, US, PANAM, CSA
To: PRAGUE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/e03f6479-c288-dd11-92da-001cc4696bcc
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